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COMPTROLLER GENERAL OF THE UNITED STATES

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"Since section 603(b) of the said Federal Employees Pay Act of 1945, expressly prohibits the payment, by reason of the enactment of that act, of basic compensation, or basic compensation plus any additional compensation provided thereby, at a rate in excess of \$10,000 per annum for any pay period, it is clear that, so far as concerns any overtime work which, if compensated, would cause an employee's compensation to exceed the rate of \$10,000 per annum, the employee is not entitled to payment of overtime compensation. Consequently, since such an employee is prohibited from receiving overtime compensation for such overtime work, he may not elect to receive compensatory time off in lieu of such prohibited compensation."